



Health and Sanitation includes all activities involved in the conservation and improvement of public health. The Health function includes expenditures for the county public health department, home health aid services, other nursing services, maternal and child health, supplemental nutrition programs and programs to protect public and private water systems...

Human Services represents activities designed to provide public assistance and institutional care for individuals unable to provide essential needs for themselves. These programs include child support collection, child welfare, chemical dependency, medical assistance, and others.

Culture and Recreation involves cultural and recreational activities maintained for the benefit of county residents and visitors. These activities include county libraries, parks, heritage centers and other recreation programs.

Conservation of natural resources involves activities designed to conserve and develop such natural resources as water, soil, and forests and includes such programs as soil and water conservation, county extension, water planning, and other.

Economic Development activities are directed toward economically developing the area encompassed by the county and providing assistance to and opportunity for economically disadvantaged persons or businesses.

ST. LOUIS COUNTY, MINNESOTA STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2014

Table showing financial activities for ST. LOUIS COUNTY, MINNESOTA. Includes columns for Program Revenues (Charges for Services, Operating Grants, Capital Grants) and Net (Expense) Revenue and Changes in Net Position (Governmental Activities, Business-type Activities, Total).

General revenues:

Taxes:

Table detailing general revenues and taxes. Includes categories like Property taxes, State shared, Investment earnings, Transfers, and Total general revenues and transfers.

The notes to the financial statement are an integral part of this statement

ST. LOUIS COUNTY, MINNESOTA STATEMENT OF NET POSITION DECEMBER 31, 2014

Table showing the Statement of Net Position for ST. LOUIS COUNTY, MINNESOTA as of December 31, 2014. Details ASSETS (Cash, Investments, Receivables, etc.), LIABILITIES (Accounts payable, Unearned revenue, etc.), and NET POSITION (Net investment in capital assets, Restricted, etc.).

The notes to the financial statement are an integral part of this statement.

ST. LOUIS COUNTY, MINNESOTA BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2014

Large table showing the Balance Sheet for Governmental Funds for ST. LOUIS COUNTY, MINNESOTA. Lists ASSETS (Cash, Investments, etc.), LIABILITIES AND FUND BALANCES (Accounts payable, etc.), DEFERRED INFLOWS OF RESOURCES, and FUND BALANCE (Nonspendable, Inventories, etc.).

The notes to the financial statement are an integral part of the statement.

ST. LOUIS COUNTY, MINNESOTA STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2014

Table showing the Statement of Revenues, Expenditures, and Changes in Fund Balances for Governmental Funds. Includes columns for Revenues (Taxes, Licenses, Intergovernmental, etc.) and Expenditures (Current: General government, Public safety, etc.; Debt service; Capital outlay).

The notes to the financial statement are an integral part of this statement.

Laminating AVAILABLE

Small Items up to 5-1/2"x8-1/2"... 1 only \$3.00, Two or More \$2.00 ea. Medium Items up to 8-1/2"x11"... 1 only \$3.75, Two or More \$3.25 ea. Large Items up to 11-1/2"x17-1/2"... 1 only \$4.00, Two or More \$3.50 ea.

COOK NEWS-HERALD

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ST. LOUIS COUNTY FINANCIAL STATEMENT CONTINUED ON PAGES 15 -16

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ST. LOUIS COUNTY, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014

Table with columns: General, Road and Bridge, Public Health and Human Services, Forfeited Tax Sale, Capital Projects, Other Governmental Funds, Total Governmental Funds. Lists various categories like Assigned, Major emergency road & bridge repair, etc.

Table showing Total Liabilities, Deferred Inflows of Resources, and Fund Balance. Total Liabilities: \$ 73,930,168; Deferred Inflows: \$ 46,742,679; Fund Balance: \$ 211,191,008.

Amounts reported for governmental activities in the statement of net position are different because:

Table with 2 columns: Description, Amount. Shows Total Fund balance - governmental funds (from above) at \$ 167,196,446.

Table with 2 columns: Description, Amount. Shows Capital assets used in governmental activities are not financial resources at \$ 597,424,403.

Table with 2 columns: Description, Amount. Shows Other long-term assets are not available to pay for current-period expenditures at \$ 22,262,664.

Table with 2 columns: Description, Amount. Shows Certain liabilities payable from other long term assets listed above at \$ (3,041,603).

Table with 2 columns: Description, Amount. Shows Long-term liabilities, including bonds payable, at \$ (87,348,411).

Table with 2 columns: Description, Amount. Shows Internal Service Funds are used by management to charge the costs of certain activities at \$ 20,850,862.

Table with 2 columns: Description, Amount. Shows Net position of governmental activities at \$ 717,344,361.

The notes to the financial statement are an integral part of the statement.

Major Recipients of St. Louis County Expenditures

The following is a list of the recipients of St. Louis County expenditures totaling \$5,000 or more during 2014. The list does not include salaries paid to county employees nor does it include individuals who received federal, state or county human service aid. Those payments are in aggregate.

Large table listing recipients and amounts. Includes entries like AUTO EULA KYRTHYNA (5,940.00), AUTO CARE COLLISION CENTER (16,797.20), AVANTI CENTER FOR GIRLS (35,715.05), etc.

ST. LOUIS COUNTY, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Net change in fund balances--total governmental funds (from previous page) \$ 9,256,031

Increase in inventories--total governmental funds (from previous page) 548,750

Amounts reported for governmental activities in the Statement of Activities are different because:

Unavailable revenues reported in the governmental funds are considered revenues in the Statement of Activities. (28,921)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Table showing Due to other governments (202,484), Compensated absences (1,071,624), Bond interest payable (62,172), and Bond premium amortization (248,277).

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. 46,918,109

Internal service funds are used by management to charge the costs of certain activities, such as insurance and printing to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities. (1,920,226)

Expenditures reported in the governmental funds are not considered expenses in the Statement of Activities

Intra-general government function rent 14,023

Repayment of bond principal and redemption of refunding bonds is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position 6,997,490

Change in net position of governmental activities \$ 39,173,854

The notes to the financial statement are an integral part of this statement.

Table listing various government entities and their expenditures. Includes entries like DNA DIAGNOSTICS CENTER (14,864.00), DODGE VALERIE FDL OFF RES (6,690.75), DODSON JOE & HANNAH (8,111.64), etc.

Table of company names and their corresponding numerical values, organized into four columns.

## ST. LOUIS COUNTY FINANCIAL STATEMENT CONTINUED FROM PAGE 15

|                                |            |                                |              |                                |              |                                |            |
|--------------------------------|------------|--------------------------------|--------------|--------------------------------|--------------|--------------------------------|------------|
| SINNOTT BLACKTOP               | 13,618.40  | SULLIVAN CHARLES & SHELLY      | 9,174.92     | TRUE NORTH STEEL INC           | 31,117.28    | WARNER VICKI NORTH HOMES       | 16,553.03  |
| SIXTH JUD DIST SPECIALTY COURT | 10,000.00  | SUNNY COMMUNICATIONS           | 5,352.00     | TSI INC                        | 11,540.86    | WASCHKE FAMILY CHEVROLET       | 6,371.46   |
| SKUBIC BROS INTERNATIONAL      | 54,921.66  | SUNRISE MEMORIAL PARK          | 8,350.00     | TURNQUIST DEAN AND CINDY       | 10,876.54    | WASTE MANAGEMENT OF WI-MN      | 202,262.74 |
| SKYLINE HOUSE NORTHWOOD        | 10,086.91  | SUPERIOR FUEL COMPANY          | 184,223.18   | TURPIN ALEXANDREA              | 5,913.55     | WATTERS & SONS EXCAVATING LLC  | 25,115.33  |
| SLEEN PATRICIA                 | 27,455.75  | SUPERIOR GIS                   | 19,400.00    | TWIN CITIES MACK &VOLVO TRUCKS | 590,515.90   | WEATHERBY BERG MARY            | 12,242.10  |
| SLOAN GLORIA                   | 6,304.00   | SUPERIOR GLASS INC 823 STE112  | 22,353.04    | TWIN CITIES SPINE CENTER       | 7,146.10     | WEBSense                       | 10,920.00  |
| SMDC HEALTH SYSTEMS            | 199,677.90 | SUPERIORUSA CORPORATION        | 24,303.89    | TWIN CITY OPTICAL COMPANY INC  | 12,629.80    | WEIR CHRISTIN A                | 12,540.29  |
| SMITH BETTY                    | 18,416.45  | SUPPLYWORKS/FORMERLY AMSAN     | 32,478.47    | TWIN PORT MAILING              | 159,788.56   | WELLS FARGO BANKS              | 35,328.70  |
| SMITH CAROL                    | 13,962.00  | SWANSON DARLENE & FRED         | 5,556.89     | TWIN PORTS PAPER & SUPPLY INC  | 38,779.75    | WENTZ TINA MARIE               | 14,457.74  |
| SMITH DIANE                    | 32,106.00  | SWANSON PETE                   | 6,795.00     | TYLLIA RICHARD & LORI          | 11,858.98    | WESCO UNITED ELECTRIC DUL&VA   | 28,004.64  |
| SMITH MELINDA                  | 7,948.00   | SWANUM VERNON DOUGLAS          | 9,810.00     | UDAC INC                       | 50,568.86    | WESTCO ENVIRONMENTAL SVC       | 21,981.84  |
| SMITH NATASHA                  | 5,068.00   | SYSTEM INNOVATORS              | 20,784.00    | UDOVICH GARBAGE SERVICE        | 9,227.17     | WESTENDORF GORDON & RODEN C    | 23,107.57  |
| SNODGRASS KEYANA N             | 10,294.00  | TACONITE TIRE SERVICE          | 47,634.32    | ULLAND BROS INC - CLOQUET      | 7,335,576.88 | WESTERN LAKE SUPERIOR SANITARY | 334,020.06 |
| SNYDER ASHLEE & DUSTY NH       | 9,516.82   | TALKPOINT TECH INC             | 5,679.95     | ULVI JUNE                      | 32,106.00    | WESTMORELANDFLINT LLC          | 17,061.66  |
| SO ST LOUIS CO SOIL & WATER    | 59,103.00  | TANSKI SHELLY                  | 6,279.20     | UNHJEM KRISTIANA               | 17,107.77    | WESTVIEW SVCS NORTHLAND        | 8,780.56   |
| SO ST PAUL STEEL SUPPLY CO INC | 7,213.32   | TARGET STORES - VIRGINIA       | 7,731.99     | UNIFORMS UNLIMITED INC         | 25,824.13    | WHERLEY MOVING SYSTEMS         | 30,075.50  |
| SOAR CAREER SOLUTIONS          | 25,250.00  | TASKS UNLIMITED                | 5,504.20     | UNIQUE PAVING MATERIAL CORP    | 17,258.05    | WHITE FRANCES FDL ON RES       | 5,214.83   |
| SOBCZAK RICHARD D              | 7,136.77   | TBG COMPANIES/TBG CONSTRUCTION | 47,682.06    | UNIQUE SECURITY INC            | 15,780.50    | WHITE TOWN TREAS               | 157,053.68 |
| SODERBERG LAW FIRM LLC         | 11,204.61  | TDS METROCOM                   | 27,074.52    | UNITED RENTALS INC             | 9,810.40     | WIDDES TRAILER SALES           | 6,909.35   |
| SOLIE DEANNE & SCOTT NH        | 8,479.10   | TEAM LABORATORY CHEMICAL CORP  | 142,367.50   | UNITED TRUCK BODY CO INC       | 25,108.16    | WIDELL JILL & RICK             | 5,844.00   |
| SPIKBERG SAND & GRAVEL         | 10,020.00  | TEAM TELECOM                   | 7,112.76     | UNITED WAY OF GREATER DULUTH   | 16,513.00    | WILKENS INDUSTRIES INC         | 16,123.44  |
| SPIRIT MOUNTAIN                | 10,132.00  | TEASCK SHERRI                  | 38,336.42    | UNIV OF MN COLLEGE OF CONT ED  | 7,890.00     | WILLIAMS JOHN                  | 32,106.00  |
| SPORTS & ORTHOPAEDIC SPECLSTS  | 23,945.35  | TENNER LOVING CARE             | 6,140.60     | UNIVERSITY MEDICAL CTR MESABI  | 104,833.90   | WILLIAMS LOBERMEIER BOETTCHER  | 17,232.37  |
| SRF CONSULTING GROUP INC       | 34,396.97  | TENNANT SALES & SERVICE CO     | 7,050.34     | UNIVERSITY NURSERY SCHOOL      | 8,625.80     | WILLIAMS REBECCA D             | 15,486.32  |
| SRW PRODUCTS INC               | 32,184.00  | TERESI WENDY L                 | 14,805.56    | URBIA BRIAN & CHONA            | 18,129.00    | WILLIS DANIELLE CAMILLE        | 6,583.36   |
| ST CLOUD CHILDRENS HOME        | 53,841.08  | TERMINAL SUPPLY CO             | 12,356.92    | URETEK USA INC                 | 6,672.80     | WILMOT WAYNE ROBERT            | 16,565.25  |
| ST GERMAINS GLASS CO           | 12,371.75  | TERRI PORT WRIGHT PHD JD       | 33,200.73    | URIE JAIME & CHRISTOPHER       | 12,901.32    | WILSON WALLACE & KAREN         | 5,815.26   |
| ST LOUIS CO HISTORICAL SOCIETY | 318,028.00 | TESKE ANN & WENTLAND M         | 20,608.72    | URSIN JACK N                   | 8,806.42     | WINDSOR RICHARD D              | 30,912.90  |
| ST LOUIS COUNTY FAIR           | 9,603.00   | TESSCO INCORPORATED            | 23,341.98    | US BANK                        | 183,857.38   | WISCONSIN LOCK & LOAD          | 10,986.00  |
| ST LUKES CLINICS               | 11,576.03  | THAYER JAMES & JESSICA         | 7,788.78     | US RECORDS MIDWEST LLC         | 24,842.00    | WISCONSIN STEAM CLEANER        | 18,289.02  |
| ST LUKES HOSPITAL ASSOCIATION  | 294,164.96 | THECO INC                      | 10,815.10    | USDA APHIS                     | 49,432.47    | WISWELL DANIEL                 | 7,830.00   |
| ST LUKES PSYCHIATRY            | 10,263.86  | THISTLEDEW CAMP                | 118,943.00   | USPS                           | 8,290.86     | WITHERSPOON SHARON             | 43,427.96  |
| ST MARIE CHRISTINA             | 12,000.00  | THISTLEDEW-WILDERNESS ENDEAV   | 44,526.00    | UTILITY SYSTEMS OF AMERICA INC | 45,219.71    | WITTE JOHN STANLEY             | 9,431.60   |
| ST PETER REG TREATMENT CTR     | 573,099.90 | THOMAS LONG & SON TRUCKING     | 8,732.00     | VALENTINI PATRICK G            | 27,125.04    | WITZKE & ASSOCIATES            | 25,589.97  |
| STACK BROTHERS MECHANICAL      | 13,081.29  | THOMPSON AMANDA A              | 21,228.48    | VALUATION GROUP INC            | 8,500.00     | WOODLAND HILLS                 | 23,291.60  |
| STANKIEWICZ DENISE             | 39,355.22  | THOMPSON BILL L ATTY AT LAW    | 12,727.83    | VALUE ADDED COMMUNICATIONS/VAC | 70,982.43    | WOODLAND HILLS RESIDENTIAL TRM | 278,095.71 |
| STANLEY ERNESTINE & DONALD     | 11,574.64  | THOMPSON DARNEL                | 10,685.31    | VAN NETT RENEE NH              | 7,602.95     | WOODWINDS HEALTH CAMPUS        | 16,694.75  |
| STAR TRIBUNE                   | 12,076.45  | THOMPSON KOURTNEY              | 16,753.66    | VARITECH INDUSTRIES            | 74,497.04    | WORKERS COMP REINSURANCE ASSN  | 62,921.85  |
| STARK ENTERPRISES LLC          | 6,599.97   | THOMSON REUTERS                | 167,293.90   | VASCO DATA SECURITY            | 30,662.20    | WORKFORCE SOFTWARE LLC         | 65,060.45  |
| STATE INDUSTRIAL PRODUCTS      | 5,392.61   | THRONSON VICKI                 | 17,855.38    | VEIT & COMPANY INC             | 154,357.86   | WORKS COMPUTING INC            | 62,721.75  |
| STATE OF MINNESOTA             | 16,992.10  | THYGESON SHELLEY               | 37,848.24    | VELCHEFF MICHAEL               | 5,254.33     | WTBX-FM                        | 9,039.00   |
| State of MN - DEED             | 87,362.31  | TIBURON INC                    | 138,599.00   | VEOLIA ENVIRONMENTAL SERVICES  | 16,415.15    | WUTZ JENNIFER ANN              | 6,799.62   |
| STEPEC MACHELLE                | 5,929.00   | TIGER DIRECT                   | 5,166.22     | VERIZON WIRELESS               | 42,916.88    | XEROX CORPORATION              | 514,849.55 |
| STEPEC SARAH & SETH            | 33,648.41  | TIMBERJAY NEWS TOWER           | 5,078.37     | VEZINA LESLEY & GREG-FDL OFF   | 7,049.04     | XEROX/ACS/AFFILIATED COMPUTER  | 14,205.99  |
| STEPPING OUT INC**USE 36401**  | 6,243.71   | TIMBUKTU MARINA & TRADING POST | 45,000.00    | VIDEORAY LLC                   | 285,124.74   | XIGENT SOLUTIONS LLC           | 162,100.42 |
| STERLING INFO SYSTEMS          | 5,734.09   | TIMMONS WENDY                  | 12,765.15    | VIKING ELECTRIC SUPPLY INC     | 15,087.99    | YELLOWEYES WRIGHT MARY         | 31,487.37  |
| STERLING ROXY                  | 24,458.72  | TITAN MACHINERY                | 921,563.08   | VIKING INDUSTRIAL CENTER       | 19,551.24    | YOKI LAURA & LON               | 72,682.85  |
| STEWART TAYLOR CO              | 49,839.18  | TJADEN MADELINE                | 6,994.00     | VILLAGE RANCH INC              | 38,258.07    | YOUNG CORINNE BERN             | 19,930.38  |
| STIEGERWALDT LAND SVCS         | 159,645.00 | TKDA                           | 50,470.45    | VIRGINIA CITY CLERK FINANC DIR | 450,307.97   | ZAITZ DANIEL FRANK             | 30,512.69  |
| STOEL RIVES LLP                | 21,500.00  | TOP TO BOTTOM CLEANING SVCS    | 17,155.42    | VIRGINIA FIRE DEPT             | 35,406.55    | ZARNOTH BRUSH WORKS INC        | 8,604.50   |
| STOR-MOR MOBILE STORAGE INC    | 6,520.00   | TOTAL TOOL SUPPLY INC          | 9,177.79     | VIRGINIA POLICE DEPT           | 18,767.99    | ZAUDTKE LUANN                  | 7,356.16   |
| STOTTS R & STROTHER J-KINDRED  | 17,227.38  | TOWER AMBULANCE SERVICE        | 9,838.18     | VIRGINIA PUBLIC UTILITIES DEPT | 430,308.89   | ZECKMEISTER BRIANNA & BENJAMIN | 9,823.00   |
| STOUTMIRE CARRIE               | 8,107.00   | TOWMASTER TRUCK EQUIPMENT      | 1,243,320.10 | VISUAL CLICK SOFTWARE INC      | 11,660.76    | ZIDICH MELISSA                 | 19,949.04  |
| STREET SMART RENTAL            | 10,978.64  | TRAUT COMPANIES                | 31,321.00    | VOLUNTEER ATTORNEY PROGRAM     | 20,000.00    | ZIEGLER INC                    | 401,894.42 |
| STREICHERS POLICE EQUIPMT CO   | 189,333.08 | TRENTI LAW FIRM                | 100,000.00   | VORLICEK RUTH                  | 18,035.90    | ZIEMER-MOEGLEIN FUNERAL HOMES  | 9,013.65   |
| STRONG DAWN                    | 9,206.28   | TRI-CITY PAVING                | 428,872.76   | VOYAGER FLEET SYSTEMS          | 97,250.07    | ZIXCORP                        | 7,507.11   |
| STSPS INC                      | 31,600.00  | TRILLIUM SERVICES INC          | 43,203.76    | VUKONICH PROPERTIES            | 31,073.79    | Z-TECH PREVIOUSLY ZIEBART      | 9,143.14   |
| STYNSKI LINDA                  | 8,770.18   | TRIMARK INDUSTRIAL/EDWARDS OIL | 15,734.19    | WA FISHER COMPANY              | 7,799.53     | ZUPANCICH TAYLOR ANGELA M      | 5,127.04   |
| SUHONEN CRYSTAL                | 17,920.02  | TRITEC OF MINNESOTA INC        | 40,828.20    | WALLER DEB & DUANE-NH          | 14,735.05    | ZYWICKI IVA                    | 32,106.00  |
| SUIT LLC                       | 42,142.50  | TRIVANTIS CORP                 | 8,650.39     | WARNER ROBERT-NH               | 25,496.37    |                                |            |